STATE BOARD OF ACCOUNTS 302 West Washington Street Room E418 INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 26 CLAY CITY, INDIANA

January 1, 2004 to December 31, 2004

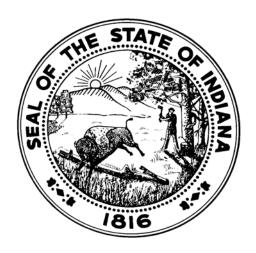


TABLE OF CONTENTS

<u>Description</u>	Page
Officials	2
Independent Accountant's Report	3
Schedule of Collections and Distributions.	4
Notes to Schedule of Collections and Distributions	5
Statistical Information	6
Exit Conference	7

OFFICIALS

Office	<u>Official</u>	<u>Term</u>
Chairman, Bureau of Motor Vehicles Commission	Gerald Coleman Mary DePrez Joel Silverman	01-06-02 to 02-29-04 03-01-04 to 01-09-05 01-10-05 to 01-11-09
Branch Manager	Sharon Bivens	01-01-04 to 12-31-05



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Number 26 (Branch) for the period of January 1, 2004 to December 31, 2004. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2004, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

October 20, 2005

STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 26 CLAY CITY, INDIANA SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS January 1, 2004 to December 31, 2004

	Amount
Collections: Registrations Titles Drivers licenses Watercraft Miscellaneous	\$ 855,430 130,805 30,225 66,753
Total	\$ 1,083,239
Distributions: State fees County tax Commission fees	\$ 523,835 464,698 94,706
Total	\$ 1,083,239

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 26 CLAY CITY, INDIANA NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles, and drivers licenses are sold. Fees are uniform throughout the state.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 26 CLAY CITY, INDIANA STATISTICAL INFORMATION January 1, 2004 to December 31, 2004

Transactions Processed	Quantity
Makiala as aisteation as	
Vehicle registrations:	2.257
Passenger	3,357
Motorcycle	195
RV (housecar)	130
Light truck	2,623
Other truck	90
Farm truck	289
Tractor	75
Trailer	939
Semitrailer	224
School and church bus	12
Other	149
Total vehicle registrations	8,083
•	
Drivers licenses and permits:	
Drivers licenses/learners permits	1,218
CDL licenses/CDL permits	202
Placards	176
Other	631
Total drivers licenses and permits	2 227
Total drivers licenses and permits	2,227
Titles:	
Vehicles	2,454
Watercraft	27
Watereday	
Total titles	2,481
Total watercraft registrations	1,357

STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBER 26 CLAY CITY, INDIANA EXIT CONFERENCE

The contents of this report were discussed on October 20, 2005, with Sharon Bivens, Branch Manager. Our examination disclosed no material items that warrant comment at this time.